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 **NYSE Arca**VIA FACSIMILE AND U.S. MAIL

June 20, 2006

Mr. Brian Johnson, Branch Chief  
Branch of Filer Support 2, Mailstop 1-4  
Securities and Exchange Commission  
450 Fifth Street, N.W., Room #1004  
Washington, D.C. 20549

Re: BFC Financial Corporation--Original Listing:  
Class A Common Stock, \$0.01 par value

Dear Mr. Johnson:

Please be advised that NYSE Arca Equities, Inc. (formerly, PCX Equities, Inc.) has received (on June 5, 2006) an application from the above-referenced issuer and has approved the above-referenced security for listing on NYSE Arca, Inc. (formerly, Pacific Exchange, Inc.) ("Exchange"). The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the post-paid self-addressed envelope.

If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray  
Manager, Equity Qualification

Enclosure

cc: Mr. Glen R. Gilbert, Chief Financial Officer, BFC Financial Corporation, 2100 West Cypress Creek Road, Fort Lauderdale, Florida 33309 (without enclosure)

**PROCESSED****JUN 21 2006****THOMSON  
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